

## James Mackman

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As requested, I have carried out an internal audit on the books of the Shipton by Beningbrough Parish Council for the year ended 31 March 2022 following the guidelines supplied by the Parish Council and, acting independently, I have examined the records presented to me.

The audit was in accordance with the ten tests shown in Section 4 of the Annual Return. It is recognised that these tests represent the minimum level of coverage, so I have used the schedules shown in Appendices 9 and 10 in the *Practitioners' Guide* as my guideline. I have also checked the Parish Council's agendas, minutes and website.

This year I completed my Internal Audit form before the Annual Return was signed. The figures inked in on the Annual Return were correct and I could see no reason why the Governance Statement could not be completed with a "Yes" in all eight columns. I see on the website that this has been done

Having carried out the internal audit since 2002 I conducted the audit with a view to see if the observations and suggestions I have made previously had been implemented and/or continued.

### **Notes on Previous Comments**

I'm not sure that the risk assessment for the playground is sufficiently comprehensive and it needs to be revised. I have supplied the Zurich Municipal guide to risk assessment which gives details of what to do about playgrounds.

### **Observations and Suggestions**

When you ask Google to find the Parish Council's website it comes up with the old one. The new website is halfway down the second page. I suggest that you take steps to discontinue the old website so that it isn't there for Google to find.

None of the playground equipment is shown in the asset register.

The Complaints procedure on both the old and new websites is dated September 2007. It should be replaced with the one adopted in April 2022.

I raised a number of questions on various points during my audit and am happy to report that all met with a satisfactory response from the Clerk.

I confirm that in all significant respects the objectives have been achieved throughout the financial year to a standard more than adequate to meet the needs of the Parish Council.

I have not audited the books for the period from 1 April 2022.

I have sent my invoice for the audit work I carried out.

I should like to thank Mrs Remmer for the detailed and efficient presentation of all the Parish Council's records, her readiness to answer my questions and for her help in enabling me to perform the audit.

James Mackman  
Internal Auditor

30 June 2022